

### Remarks

In the Examiner's amendment attached to the Notice of Allowability mailed February 13, 2008, the Examiner has amended claim 26 so that it is directed to the method, considering that claim 22, on which claim 26 depends, is directed to a method. A similar change should also be made in claim 28, since claim 27 is directed to a method.

Accordingly, as indicated above, Applicants have requested that claim 28 be amended in the same way as the Examiner amended claim 26, i.e. to change "soft magnetic composite powder" in claim 28 to --method--. Claim 28 is dependent on claim 27, which is directed to the method. It is therefore apparent that claim 28 should also be directed to the method. Applicants further note that claims 20 and 21, directed to the powder, correspond to claims 26 and 28, directed to the method.

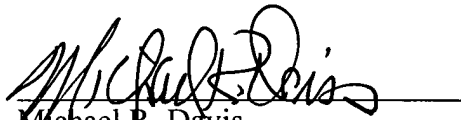
Applicants respectfully submit that the amendment to claim 28 embodies merely the correction of a formal matter in this claim, without changing the scope thereof. The fact that claim 28 is dependent on claim 27, together with the other considerations set forth above, makes it clear that claim 28 should also be directed to the method.

In view of these circumstances, Applicants respectfully submit that the requested amendment to claim 28 should be entered.

Respectfully submitted,

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